



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2005 Wisconsin Act 454
[2005 Assembly Bill 538]

Collection of Property Tax-Related Debts Under Tax Refund Intercept Procedure

Under current s. 71.935, Stats., a municipality or county may certify any debt, excluding unpaid property taxes, of \$20 or more owed to the municipality or county to the Department of Revenue (DOR) for collection under the tax refund intercept program. Under that program, DOR deducts the debts from any tax refunds due the debtor and remits collections to the municipality or county.

Act 454 authorizes a municipality or a county to certify debts related to property taxes of \$20 or more to DOR for collection under the tax refund intercept procedure. The Act defines “debts related to property taxes” as any delinquent taxes, assessments, or charges that are included on the tax roll and including any interest and penalty charged as a result of the delinquency.

Effective Date: June 10, 2006.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.